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THE SINGLE TAX

BY STEWART BROWNE

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THE SINGLE TAX

By Stewart Browne.

A Single Tax propaganda is now being preached in New York City and State, and the statements of the benefits to accrue are most alluring. These benefits are: Increased work, increased wages, reduced cost of living, reduced rents, abolition of poverty, and a panacea for all the ills that flesh and civilization are heir to.

This propaganda calls for thorough and logical investigation from every standpoint; and I shall endeavor to give such in this article, from the standpoint that the Single Tax cannot be shifted from the land owner to the tenant and consumer.

The leader of this Single Tax crusade is a Mr. Fels of Philadelphia, who has made a large fortune in the "soap business." He is spending fully $100,000 a year for literature, meetings, and sending paid speakers through this State preaching the Single Tax Gospel, and he is aided by paid assistants, who in turn, are ably seconded by a number of most charming and estimable gentlemen in their respective business vocations, club and home life.

VALUE

Nothing in the world has value in and of itself, but only the potentialities of value. Land in this respect is exactly the same as water, oil, coal, iron and other ores, timber, the lower animal kingdom, and even man; they are all inert masses produced alike by force.

The land owner in cities and towns bought his land and he prepares it by excavation, leveling, or blasting, and buys building material and erects a building on said land. All this he does from the proceeds of the savings of his daily labor and by daily labor, and with or without the assistance of others whom he pays out of the proceeds of the savings of his daily labor. The building is now ready for occupancy, but it has no value, but only the potentialities of value, until the community buys it or rents it, when value emerges.

The farmer bought his land and prepares it and sows it for crops; the rain and the sun ripen such crops and he gathers them in; but the crops, when gathered, have only potentialities of value, and value only emerges when the community buys them. The farmer did all the above either with the proceeds of the savings of his daily labor or by daily labor.

The manufacturer either buys or rents a factory with its land, or buys the land and erects a building, and buys and erects the machinery; buys raw material and pays employees to work it up into

finished articles, but none of these articles have value until they are purchased by the community. All that he bought, including his employees' daily labor, he paid for out of the proceeds of the savings of his daily labor.

The merchant either buys or rents the store in which he places the goods that he buys and with or without the aid of others sells them to the community, but until sold such goods have no value. The merchant paid for everything he bought and the employees he paid, etc., out of the proceeds of the savings of his daily labor.

And so on, with railroads, steamships, hotels, theatres, and all kinds of human activities in all civilized communities.

The activities of the urban land owner, the farmer, the manufacturer, the merchant, etc., are all alike, none more, none less, irrespective of their several occupations.

The value, therefore, of everything is fixed solely by the community in its impelling desire to satisfy the primitive cravings of its stomach, to cover its body, to tickle its mental exhilarations and satisfy its senses; all these acts from the millionaire to the tramp are non-intelligent. In satisfying all these it is not the intention to increase the value of the products of city or town realty, farm land, factories or stores, etc. The very reverse is true.

Remember, that fully one-half of man's labor, from the dawn of history till now, had, and has, and will continue to have, no value.

When, therefore, value is mentioned in this article it means the price that is paid for the products of land, land and buildings, factories, etc. Exchange value and not the cost of production is the only value known to man; therefore everything sold has value to the seller when sold, but only the potentialities of value to the buyer.

LAND "INCREMENT" AND INDUSTRIAL OR FINANCIAL "GOOD WILL."

With pressure of increasing population and consequent increasing demand for all things that man thinks he can't do without, comes annual increasing realty values which is improperly called "unearned increment," unless it means increment because *not "cashed in";* increasing demand for banking credit, for food stuffs, and for all manufactured products, not omitting automobiles, produces "good will," which is exactly the same thing as realty so-called "unearned increment"; the only difference being that the annual net income from Manhattan realty, including the so-called "unearned increment," except in a few cases, is not over 8 per cent. per annum on the owned (excluding borrowed) capital invested; while the annual net income

in manufacturing and merchandising runs all the way from 20 per cent. to 100 per cent. on the owned (excluding borrowed) capital invested, depending upon the number of times in each year the stock can be "turned over." The net profit in banking is from 10 per cent. upwards on capital.

net profit in banking is from 10 per cent. upwards on capital.

Had "increment value" not belonged to the individual, this country would yet be in its infancy. It is the speculative profit that has produced our present day civilization. Primitive man worked to feed his stomach; civilized man works to feed his bank account.

LAND A MONOPOLY AND LIMITED IN AREA?

It is claimed that land is a monopoly. Land is not a monopoly, but a commodity, the same as any other commodity, and is bought and sold freely. It is claimed that some people won't sell land; there are also people who won't sell other things they own. For every one that won't sell land there are hundreds of thousands who won't buy land. The trouble is not that there are no sellers of realty, but there are no buyers. One-half of Manhattan realty can be bought for less than it cost. "Land a Monopoly?" How little these estimable Single Taxers know.

It is claimed that land is limited in area. Present day humanity need not worry about the limited area of land when one-half of the earth's surface is unoccupied. These estimable Single Taxers can get all the land they want for nothing; the trouble with them is, the land they want is right here in Manhattan, preferably on corner of Wall and Broadway, the value potentialities of which they never assisted in creating. They want to confiscate the labor of others for themselves without paying therefor, and at the same time hold fast to all they own.

Land is no more limited in area than oil, coal, and other ore deposits, timber, and food products. Nature, and not legal statutes, provides for that.

MANHATTAN REALTY.

The present aggregate assessed value of Manhattan land is roughly Three Billion Dollars. These estimable Single Taxers state that this value was solely created by the community at large and not by the respective and successive individual owners; that the value being so created by the community, belongs to the community and should and must be confiscated to the community without the individual owners being compensated. They erroneously state that the

community creates value, when it only creates the demand and supply conditions that enter into prices and they deliberately omit to state that the cost of production that makes such prices possible was created and paid for by the land owners.

They further state that the Almighty created the land for the benefit of man collectively and not individually, and that there should be no private ownership of land.

There being nothing to prove or disprove that the Almighty created land, and that if he did, what his intentions were, I leave those questions as a disputed point beyond the limits of logical discussion.

I admit that the community creates the demand and supply conditions that enter into Manhattan's assessed land value of Three Billion Dollars, but the millions of dead and gone and also hundreds of thousands of living owners, by their stored and daily labor, voluntarily, actively and intelligently applied, created the potentialities that made such value possible. They represented intelligent frugality. They built all the buildings in New York, without which all New York City land would not be worth One Thousand Dollars. The non-land owners came to New York to better their conditions and did so. and others were born here. but neither with the intention of increasing the value of Manhattan real estate. They could have bought realty as the land owners did, but they spent the proceeds of their labor instead of saving it, or, if saving it, chose to invest it in other than land.

History states that Manhattan was sold in the year 1626 for $24. This amount was the savings of labor. If such amount had been invested from January 1st, 1626, to January 1st, 1914, it would have amounted, at the average rate of interest during such period compounded semi-annually, to over One Billion Dollars, or one-third of the present value of Manhattan land, and if there be added the taxes and special assessments paid by land owners on non-improved land from 1626 to 1914, the total far exceeds Manhattan's present aggregate land value.

COMMUNITY VALUE OF ALL THINGS.

While I admit that, with civilized division of labor, the community alone creates the supply and demand conditions that enter into the value of land, likewise of buildings, of stomach foods and drinks, of body clothing, of railroads, of steamships, of manufacturing plants, of hotels, of restaurants, of theatres, of soap factories, of law factories, of watch factories. There is no value in anything except as and until the community pays the purchase price by reason of their

non-intelligent necessities. But while the community fixes the value of everything by the prices it pays for what it desires, it does not create the value potentialities of anything, a very important difference, which is the basic fallacy (if he be honest) or basic lie (if he be dishonest) of the Single Taxer.

The curious thing about these estimable Single Taxers is that they want to confiscate land values because they belong to the other fellow. Why don't they propose confiscating Mr. Fels' "soap values," Mr. Ingersoll's "watch values," Mr. Leubuscher's "law values," and all the values of their own several vocations, which have been determined exactly as land values have been?

COMMUNITY FREE FROM TAXATION.

These United States became a Republic by reason of the people demanding "no taxation without representation." These estimable Single Taxers demand representation not only without taxation, but taxation at the other fellow's expense.

No nation can live with its people free from taxation and military service, and no citizen should have the right to vote unless he pays taxes and *direct taxes* and becomes liable for military service.

No nation in history has had its people free from taxation.

CONFISCATION OF LAND VALUES BY THE STATE.

These estimable Single Taxers ignore the fact that the original and ultimate title to land is in the State; that the State deeded land to the original owners for actual financial and other legal considerations, and that all subsequent owners down to the present day paid money and other considerations for the land they now own, subject to the State's right to reasonably tax it, and subject to repurchase on paying the cash value thereof. These highly estimable Single Taxers know this fact, but their proposition is not that the State should repurchase the land in accordance with law, at present cash values, but that the State should "whip the devil round the stump" and confiscate the rental value of land by taxing it a rate equal to the prevailing rate of interest upon such value. They want the State to pass a bill giving it a "license to steal" for the benefit (?) of non-real estate owners.

These estimable Single Taxers have no objection to stealing other people's property, provided *they* do not go to jail for it. When the other fellow steals it's called theft and he is indicted and jailed, but when they steal, it's called altruism and they applaud themselves as reformers and uplifters.

SINGLE TAX—COMMUNISM—SOCIALISM.

These estimable Single Taxers fail to realize that the Single Tax is nothing else but Communism or State Socialism, under which the community through the State is the sole employer and the citizens individually the paid employees. If land can be and is legally confiscated without compensation by and to the State under guise of taxation, then everything else can and will be likewise confiscated. There is no other possible outcome.

SPECULATION—SPECULATORS.

These estimable Single Taxers are fond of referring to land and realty speculators and speculation as if they were criminals, and it a crime against the community, instead of which they and it have done more to rebuild New York and build up its outskirts than all the rest of the community put together.

As soon as time is postulated, speculation enters; everything in life and every effort of man, from his cradle to his grave, is speculation. Even Mr. Fels speculates in soap, Mr. Ingersoll in watches; every Single Taxer, whether he be lawyer, doctor, or plain tramp, speculates and is the subject of speculation.

IS THE SINGLE TAX CONSTITUTIONAL?

The Fifth Amendment of the Constitution of the United States provides "that private property shall not be taken for public purposes without just compensation." I believe that the Supreme Court would hold the Single Tax to be unconstitutional, as there is no legal or other difference between confiscating the value of land and confiscating its assumed income, as the income is the value and not the land.

SINGLE TAX EFFECT ON CITY BOND ISSUE.

For Bond purposes the aggregate 1913 assessed valuation of New York City's reality is $8,006,647,861, of which $4,590,892,350 is ordinary land values; $2,796,344,754 is building values; $438,861,581 is Special Franchises, and $180,549,176 is property not segregated. The city is, by the State Constitution, limited to an outstanding bond issue in aggregate amount not exceeding 10 per cent. of such aggregate assessed valuation. The city has now outstanding bonds nearly up to such limit.

Eliminate from taxation building values of $2,796,344,754, and it leaves $5,210,303,107, 10 per cent. of which would be $521,000,000, the legal limit, which would mean the city would have a bond issue $370,000,000 in excess of its legal limit.

Some Single Taxers and non-Single Taxers claim that the confiscation of land values will, for bond issue purposes, legally eliminate land values from the assessment valuation; this I don't believe, but, if true, then there will be no realty tax securing the city's bonds as required by the State Constitution.

Every bondholder has a contract with the city, which is a corporation, and I claim (others may not agree with this) that any bondholder can, by injunction or other legal proceedings, prevent the city from impairing the bondholders' security, even although authorized to by the State Legislature, and that any such legislation would be declared unconstitutional as impairing contract rights. I question even if an amendment to the State Constitution impairing the contract rights of the city's bondholders would be constitutional; and I believe that an appeal to the Supreme Court of the United States would declare it unconstitutional. This would not be a case of a Sovereign State repudiating or impairing its own contracts, but authorizing a Municipal Corporation to do so.

Therefore, no more bonds could be issued by the city which would be legal until the above questions were tested out in the Courts of highest resort, and no one would buy such bonds.

The City needs more millions for necessary public improvements; where is the money to come from? Will these estimable Single Taxers put their hands in their own pockets and contribute the necessary millions?

These estimable Single Taxers, having proposed a law confiscating land values and exempting buildings from taxation, thereby impairing the city's bond contracts, the next step would be repudiation of the city's present bond issues. What's the Constitution or a License to Steal between friends when you can call such acts "Altruistic?"

SINGLE TAX EFFECT ON CITY'S CREDIT.

The mere threat of the Single Tax will impair the city's credit; but with the Single Tax a law, the City of New York, the Empire City of the New World, would be as was Elizabeth, New Jersey, in the 80's and 90's. It would be hopelessly bankrupt.

EFFECT OF THREAT OF SINGLE TAX ON PRESENT MORTGAGES.

Even the fear of the Single Tax becoming law is making nearly all lenders on mortgage insist that present mortgage loans be reduced anywhere from 10 per cent. to 30 per cent., and as conditions become more acute they will insist upon entire payment.

EFFECT OF THREAT OF SINGLE TAX ON FUTURE MORTGAGES.

The fear of the Single Tax is already preventing the free lending of money on mortgage; and where lent, for very small percentage of value, and is thereby materially reducing new building operations. If lenders thought the Single Tax would pass, not one dollar would be lent on New York City real estate. They simply cannot convince themselves that any Legislature would be asinine enough to pass the Single Tax.

SINGLE TAX EFFECT ON PRESENT MORTGAGES.

The 1913 realty assessed value of New York was roughly $7,380,000,000, composed of $4,590,000,000 land values and $2,790,000,000 building values. Fully 90 per cent. of realty is mortgaged, and mortgaged for 60 per cent. of value on the average. Assuming these assessed values to be the mortgage appraised values, the aggregate outstanding mortgages would be $4,400,000,000 secured by land values as well as building values and principally held by life and fire insurance companies, savings banks, trust companies, title companies and estates. Confiscate the land values by the Single Tax, and the aggregate mortgages will be $1,600,000,000 in excess of the building values.

These estimable Single Taxers are content to have the State steal, as they foolishly think, from the land owners, when in reality the stealing is bankrupting not alone the land owners, but the life and fire insurance companies, the savings banks, the trust companies, the title companies, and the widows and orphans of estates. The final loss, however, falls on the community in whose favor the Single Tax is proposed. So much for Altruism.

SINGLE TAX EFFECT ON FUTURE MORTGAGES.

With the Single Tax in force, no mortgage lender would lend on city property over 40 per cent. to 50 per cent. of the building value, and for the first year or two would probably not lend at all until the full effects of the Single Tax had spent itself.

SINGLE TAX EFFECT ON VACANT LOTS.

Most of these are owned by about 170,000 wage earners and small investors in Kings, Queens, Bronx and Richmond, and the aggregate assessed value of them is $462,000,000, averaging $2,500 a lot. The 5 per cent. Single Tax on these lots would be roughly $23,000,000, nearly every dollar of which tax would be lost to the city,

as most owners, finding the future income value of the land confiscated for all time to the city and requiring them to pay 5 per cent. or 6 per cent. per annum on its assessed value, would refuse to pay such Single Tax, and the land would have no value to any one except to the few who might want to build for their own use and with their own money. Certainly no investor and no mortgage lender would put money into the erection of new buildings for the purposes of renting with the certainty of a loss. I wonder how these 170,000 hard working vacant lot owners would like to see their $454,000,000 land values confiscated to the community?

Here would be a great opportunity for these estimable Single Taxers to invest their money for good and so that their heirs could not waste it.

SINGLE TAX EFFECT ON PARTIALLY IMPROVED PROPERTY.

Fully 60 per cent. of the square area of Manhattan land is partially and inadequately improved with old rattle-trap buildings. The Single Taxers say that taxing the land 5 per cent. or 6 per cent. on its annual value will compel the owner to build new buildings. The owner has no hope of future increased land value. His only source of income is from the building, upon which he must earn at least 7 per cent. to 10 per cent. gross so as to net him, say, 5 per cent. to 6 per cent. upon the cost. If this illustration be used for all realty where the land value exceeds the building value, which is the case in 90 per cent. of such real estate throughout all boroughs, one of two things must happen; rents must go up slightly "to run even," or the property must be run at a loss. The present owners won't, therefore, improve unless the rents are high enough to show an annual profit, and certainly mortgage lenders won't lend under such circumstances. These estimable Single Taxers believe that investors and mortgage lenders will invest money in new buildings to reduce rents to please them. The result will be that the City will become the owner of 90 per cent. of Manhattan's partially improved realty, as the most of such property is to-day carried at a loss in the speculative hope that values in time will increase and that owners will receive the entire benefit. The aggregate assessed value of such land is probably one-third of Manhattan's aggregate assessed land value, so that one-third (or $50,000,000) of the Single Tax in Manhattan would be uncollectable. There is only one way that improvements can be made to pay, and that is by over-improving so as to erect a building costing twice or three times the land value, which means congestion and reducing the value of surrounding property.

SINGLE TAX EFFECT ON IMPROVED PROPERTIES.

The following would be the inequalities, on the basis of a tax rate of, say, 1.90 on land and building combined, and a Single Tax rate of 5 per cent. on any property in multiples of $1,000 value:

1. Where the building value is twice the land value there would be a saving of roughly 12½ per cent. in present taxes.
2. Where the building value is thrice the land value there would be a saving of roughly 35 per cent. in present taxes.
3. Where the land value is twice the building value there would be an increase in present taxes of roughly 75 per cent.
4. Where the land value is thrice the building value there would be an increase in present taxes of roughly 100 per cent.
5. Where the land value and building value is equal there would be an increase in present taxes of roughly 30 per cent. Properties coming under the Nos. 1 and 2 illustrations, which produce congestion, would live and financially be benefitted. Properties coming under Nos. 3 and 4 illustrations could not live under present or new owners, or under their mortgage lenders, unless rents were raised. Properties coming under No. 5 illustration *might* 50 per cent. of them live; the other 50 per cent. could not live and would be bankrupt.

I therefore estimate that two-thirds of the improved properties in Manhattan would be abandoned to the City, which could do one of two things: it could operate these buildings, or sell them at public auction or private sale. What prices purchasers might pay no one can say in advance, so I will not attempt it.

SINGLE TAX RATE 5 PER CENT. MINIMUM.

The necessities of the City's 1913 expenditure required realty taxes of nearly $146,000,000. This means a starting Single Tax rate of 5 per cent. as a minimum, ascertained in the following manner: 5 per cent. on 1913 New York land values would produce $229,544,600, less $50,000,000 estimated uncollected taxes on inadequately improved Manhattan property abandoned to the City; less $23,000,000 estimated uncollected taxes on suburban vacant lots abandoned to the City; and less at a low estimate $25,000,000 uncollected taxes on fully improved Manhattan land. The City's net collection, therefore, from a 5 per cent. Single Tax would be $131,000,000, or $15,000,000 less than it collected in 1913, which would unquestionably be further reduced by contingencies unforeseen at present. As the community would be free from taxes, there would be no check on public expenditure; it would increase by leaps and

bounds, and a 5 per cent. rate would soon increase to 6 per cent., then to 7 per cent., and so on without limit.

THE SINGLE TAX AND "BACK TO THE FARM."

These estimable Single Taxers must foolishly believe that the farmers will just love to have their farm land values confiscated; that such will not only force them to remain on the farm, but will encourage the "back to the farm" movement by reducing the farm's financial rewards.

EFFECT ON CONSTRUCTION OF NEW BUILDINGS.

During the past twenty years there has been a New York City building epidemic, until to-day there is an over-production everywhere and in every class of building. Construction companies, speculative builders, realty promoters and operators, combined with mortgage lenders making liberal loans, have produced this result. Great chances have been taken and increasing land values alone have given stability and impetus to the movement. But with the Single Tax in force this rebuilding and improving would stop almost completely, for the following reasons: (1) There being no increasing land values to safeguard full loans and offset physical and environment depreciation, loans would never exceed between 40 per cent. and 50 per cent. of building values, and even then only made with the greatest care; instead of mortgage loans being considered gilt-edge investments as at present, they would be looked upon with disfavor. (2) With the maximum profit one-half less than what it has been, very few would care to erect new buildings with the probability of only receiving 5 per cent. on their investment and with the certainty of the principal of their investment being reduced yearly by physical and environment depreciation; yet these estimable Single Taxers, with a total disregard of logic, claim that cutting the annual income of realty operations in two will increase the erection of new buildings. Why not cut all income out and new building erection will be still further stimulated? Let me suggest that possibly these estimable Single Taxers consider that new buildings will be erected without human agency or human greed. I am afraid, estimable Single Taxers, "that the Alienists will get you if you don't look out."

EFFECT ON WAGES.

With the stoppage of erection of new buildings wage earners in the building trades will not be employed. This will be reflected on all wages. They will consume while being non-producers, to the detriment of the community.

EFFECT ON RENTS.

If the population increases in the future as in the past, and new buildings do not keep pace with the increasing population, rents will correspondingly increase, and this apart from the tendency that the Single Tax will have to increase rents.

EFFECT ON CONGESTION.

The Single Tax or increased land tax rate and a reduced building tax rate to make new buildings pay would force the erection of buildings twice or three times the value of the land, and prevent the erection of new buildings of less value than the land. This would not only increase congestion but put a premium on it, and would also reduce the value of surrounding property.

To redistribute to outlying districts the present congested population in the East Side tenements is a problem. If they were willing to move to the "outskirts," work must be provided for them. They can't travel ten and fifteen miles twice a day to and from work, and there is not yet sufficient "rapid transit" for them, even if they were willing to so travel. But apart from this, civilized humanity, rich and poor, dearly loves congestion, whether it be in office buildings, apartment houses, hotels or tenements; in fact, the growth of New York has been due to its congestion. Without congestion New York would have been a straggling town with less than half its present population. Congestion is beneficial to the community, but it should be congestion under proper restrictions in light and air.

NIGGER IN THE WOOD-PILE TACTICS.

These estimable Single Taxers, knowing that they cannot at present pass the Single Tax bill in the Legislature have, for four years, under the pretense of reducing population congestion, reducing rent and improving the conditions of the wage earners, unsuccessfully tried to pass a bill making the land tax rate double the building tax rate. Finding that the Legislators had too much "horse sense" to accept as true their "rainbow promises" and mis-statements, they have finally concluded that they cannot pass even the latter bill through the Legislature; and, knowing that a lie always travels faster and further than the truth, and believing that it will be easier to get the individual voter to accept as true their "rainbow promises" and mis-statements, they have caused to be introduced a bill referring the question to a referendum of the voters, and calmly say to the bill's opponents: "Are you afraid to trust the people?" when as a fact the opponents are afraid to trust the Single Taxers, because of their mis-statements.

This is another case of these estimable Single Taxers "trying to whip the devil round the stump." They are "long on promises" to the voter. We have laws against misleading statements made by security promoters, and, if proven, the makers of them go to jail. These estimable gentlemen must conclude there are no laws against misleading statements made by Single Tax promoters.

The following are a few of these recklessly misleading promises:

1. More work for wage earners.
2. Higher wages for wage earners.
3. A living wage for everyone.
4. Paradise for wage earners instead of present hell.
5. Reduced rent.
6. Reduced cost of living.
7. Abolition of poverty.
8. Abolition of crime.
9. Abolition of overcrowding in rooms.
10. Reducing congestion.

There are only two promises they have omitted: "Living on the fat of the land without working, and abolition of death."

Every one of the evils which I have quoted as arising from the Single Tax would arise from a bill making the land tax rate double that of the building tax rate, but to a lesser degree. Such method of taxing is intended as the forerunner of the Single Tax; but I am afraid that the evils from the double land tax would be so self-evident that these estimable Single Taxers would have to "fly the country" before they had an opportunity to pass the Single Tax. Either of these bills would produce the following results, but in different degrees:

Instead of increasing work it would reduce it.
Instead of increasing wages it would reduce them.
Instead of producing Paradise it would be Hell.
Instead of a living wage for everyone (which is impossible) it would be detrimental.
Instead of reducing rent it would increase it.
Instead of reducing the cost of living it would increase it.
Instead of abolishing poverty it would increase it slightly.
Instead of reducing crime it might, if anything, increase it.
Instead of reducing overcrowding it would increase it.
Instead of reducing congestion it would increase it.

The only advantages that could possibly flow from either of these suggested new tax laws is the newspaper and other prominence given to those estimable and voluntary Single Taxers that they would not otherwise enjoy (little frogs in a big puddle), and the per diem

and other remuneration that the paid Single Taxers receive, which is more than they could make if they worked for their living as most of us have to do, whether land owners or rent payers. Every human being is a slave to some one other; all of us, whether rich or poor, are wage earners; all of us are simply "Clearing Houses" for the other fellow.

If these estimable Single Taxers want their tax theories carried out, why don't they, as the Mormons did, form a community by and of themselves in Mexico or Northwest Australia? Or they can go back to anti-civilization days, when there was no division of labor and when each individual owned for himself everything he individually produced.

In conclusion, the World's and New York's civilization has been built up without the Single Tax or the "Whole or Partially Exempt Building Tax." No City, Town or Village in the World has the Single Tax in force, except one of 60,000 population, and two or three picayune villages, all in the Canadian Northwest, and none have the "Whole or Partially Exempt Building Tax" except one or two towns in the Canadian Northwest, and three or four very small towns in New Zealand and Australia, and the result in all has been to increase congestion, increase rents, wages have not been increased, and realty speculation has not been reduced. There are thousands of cities and towns (New York is one) in the United States, where the per capita new building erection values, are higher than in the few small towns and villages having the Single Tax or the Building Exempt Tax. These estimable Single Taxers know this, as reports on these towns' and villages' conditions have been published repeatedly.

The arguments permitted to be made on behalf of these estimable Single Taxers are not only untrue but maliciously false, and those responsible for them, whoever they may be, are enemies of the public weal, are more dangerous than Anarchists, and are a standing menace to our American civilization.

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